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Olentangy Local School District Board of Education v. Delaware County Board of Revision

Supreme Court of Ohio - May 29, 2026 - N.E.3d - 2026 WL 1500674 - 2026-Ohio-1963

Board of education filed complaints with county board of revision challenging tax-year valuations of parcels owned by property owners. Board of revision dismissed complaints for lack of subject matter jurisdiction, and board appealed dismissals to court of common pleas.

The Court of Common Pleas granted property owners' motions to dismiss appeals for lack of jurisdiction, and board appealed. The Fifth District Court of Appeals affirmed, and board appealed.

The Supreme Court held that board of education was unable to obtain review of board of revision's dismissal of its challenges in court of common pleas.

County board of revision's property valuation decisions were appealable to higher administrative authority—the Board of Tax Appeals (BTA), and thus were excluded from class of decisions appealable to common pleas court by statute governing appeals from decisions of local subdivision agencies, even though, as result, local school district's board of education was unable to obtain review of county board of revision's dismissal of its challenges to valuations of properties it did not own or lease due to statutory amendment eliminating its ability to appeal property-valuation decisions to BTA when it did not own or lease property in question.

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